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New Access

Communications, LLC
User Date: 7/2/2001
User ID: jmocol

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ACCOUNTS LIST

General Ledger

Ranges: From:

To: Account First

Last Account Description First

Last Account Description First

Sorted By: Natural

Include:

Account Description

Alias

Category Type	Posting Type	Active Typical Balance	Account
10000-OMN-5000-01-01	Petty Cash	Yes	Posting
Cash			
Account	Balance Sheet	Debit	
10100-OMN-5000-01-01	Cash on Hand	Yes	Posting
Cash			
Account	Balance Sheet	Debit	
10200-OMN-5000-01-01	Regular Checking Account	Yes	Posting
Cash			
Account	Balance Sheet	Debit	
10250-OMN-5000-01-01	Wells Operating Account	Yes	Posting
Cash			
Account	Balance Sheet	Debit	
10300-OMN-5000-01-01	Wholesale Lockbox account	Yes	Posting
Cash			
Account	Balance Sheet	Debit	
10400-OMN-5000-01-01	Savings Account	Yes	Posting
Cash			
Account	Balance Sheet	Debit	
10500-OMN-5000-01-01	Special Account	Yes	Posting
Cash			
Account	Balance Sheet	Debit	
11000-OMN-5000-01-01	Accounts Receivable	Yes	Posting
Accounts Receivable			
Account	Balance Sheet	Debit	
11100-OCO-5000-01-01	TAP Fee Receivable - Federal	Yes	Posting
TAP REC. FEDERAL			
Accounts Receivable			
Account	Balance Sheet	Debit	
11100-OIA-5000-01-01	TAP Fee Receivable - Federal	Yes	Posting
Accounts Receivable			
Account	Balance Sheet	Debit	
11100-OMN-5000-01-01	TAP Fee Receivable - Federal	Yes	Posting
Accounts Receivable			
Account	Balance Sheet	Debit	
11100-OMT-5000-01-01	TAP Fee Receivable - Federal	Yes	Posting
Accounts Receivable			

OFFICIAL FILE

I.C.C. DOCKET NO. 01-0262

Exhibit No. 3

Witness

Date 7/3/01 Reporter BAP

Account	Balance Sheet	Debit		
11100-OND-5000-01-01	TAP Fee Receivable - Federal		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11100-0OR-5000-01-01	TAP Fee Receivable - Federal		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11100-OWA-5000-01-01	TAP Fee Receivable - Federal		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11150-OCO-5000-01-01	TAP Fees Receivable		Yes	Posting
TAP FEES				
Accounts Receivable				
Account	Balance Sheet	Debit		
11150-0IA-5000-01-01	TAP Fees Receivable		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11150-OMN-5000-01-01	TAP Fees Receivable		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11150-OMT-5000-01-01	TAP Fees Receivable		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11150-OND-5000-01-01	TAP Fees Receivable		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11150-0OR-5000-01-01	TAP Fees Receivable		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11150-OWA-5000-01-01	TAP Fees Receivable		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11200-OCO-5000-01-01	TAP Fees Receivable - Local		Yes	Posting
TAP FEES LOCAL				
Accounts Receivable				
Account	Balance Sheet	Debit		
11200-0IA-5000-01-01	TAP Fees Receivable - Local		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11200-OMN-5000-01-01	TAP Fees Receivable - Local		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11200-OMT-5000-01-01	TAP Fees Receivable - Local		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11200-OND-5000-01-01	TAP Fees Receivable - Local		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
11200-0OR-5000-01-01	TAP Fees Receivable - Local		Yes	Posting
Accounts Receivable				
Account	Balance Sheet	Debit		
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General Ledger

Account	Description
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Alias

Category Type	Posting Type	Typical Balance	Active	Account
11200-OWA-5000-01-01 Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11250-OCO-5000-01-01 TAP LOCAL Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11250-OIA-5000-01-01 Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11250-OMN-5000-01-01 Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11250-OMT-5000-01-01 Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11250-OND-5000-01-01 Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11250-ORR-5000-01-01 Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11250-OWA-5000-01-01 Accounts Receivable Account	TAP Fees Receivable - Local Balance Sheet	Debit	Yes	Posting
11300-OCO-5000-01-01 Lines Accounts Receivable Account	Credit-LNP Surcharge Recovery Balance Sheet	Basic Exchange Debit	Yes	Posting
11350-ORR-5000-01-01 Res Li Accounts Receivable Account	Revenue Adjustment-Credit-Recurring Monthly Balance Sheet	Debit	Yes	Posting
11400-OMN-5000-01-01 Accounts Receivable Account	Other Receivables Balance Sheet	Debit	Yes	Posting
11500-OMN-5000-01-01 Accounts Receivable Account	Allowance for Doubtful Account Balance Sheet	Debit	Yes	Posting
12000-OMN-5000-01-01 Inventory Account	Inventory Balance Sheet	Debit	Yes	Posting
14000-OMN-5000-01-01 Prepaid Expenses Account	Prepaid Expenses Balance Sheet	Debit	Yes	Posting
14050-OMN-5000-01-01 Other Assets Account	Unbilled costs Balance Sheet	Debit	Yes	Posting
14100-OMN-5000-01-01 Other Assets	Employee Advances	Debit	Yes	Posting

Account	Balance Sheet	Debit		
14700-OMN-5000-01-01	Notes Receivable-Current			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
14700-OMN-5000-01-01	Other Current Assets			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
15000-OMN-5000-01-01	Furniture and Fixtures			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
15100-OMN-5000-01-01	Equipment			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
15150-OMN-5000-01-01	Software			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
15200-OMN-5000-01-01	Automobiles			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
15300-OMN-5000-01-01	Other Depreciable Property			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
15400-OMN-5000-01-01	Leasehold Improvements			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
15500-OMN-5000-01-01	Building			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
15600-OMN-5000-01-01	Building Improvements			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
16900-OMN-5000-01-01	Land			
Property, Plant and Equipment			Yes	Posting
Account	Balance Sheet	Debit		
17000-OMN-5000-01-01	Accum. Depreciation - Furnitur			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
17100-OMN-5000-01-01	Accum. Depreciation - Equipmen			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
17150-OMN-5000-01-01	Accum. Depreciation - Software			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
17200-OMN-5000-01-01	Accum. Depreciation - Automobi			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
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Account
Alias

Description

Category
Type

Posting Type

Typical Balance

Active Account

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17300-OMN-5000-01-01	Accum. Depreciation - Other			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
17400-OMN-5000-01-01	Accum. Depreciation - Leasehol			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
17500-OMN-5000-01-01	Accum. Depreciation - Building			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
17600-OMN-5000-01-01	Accum. Depreciation - Bldg Imp			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
18000-OMN-5000-01-01	Deferred Financing Costs			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
18001-OMN-5000-01-01	Accum Amortization of Financing			
Accumulated Depreciation			Yes	Posting
Account	Balance Sheet	Debit		
19000-OMN-5000-01-01	Deposits			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
19100-OMN-5000-01-01	Organization Costs			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
19150-OMN-5000-01-01	Accum. Amortiz. - Org. Costs			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
19200-OMN-5000-01-01	Note Receivable-Noncurrent			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
19900-OMN-5000-01-01	Other Noncurrent Assets			
Other Assets			Yes	Posting
Account	Balance Sheet	Debit		
20000-OMN-5000-01-01	Accounts Payable			
Accounts Payable			Yes	Posting
Account	Balance Sheet	Credit		
20500-OMN-5000-01-01	Child Support Payable			
Accounts Payable			Yes	Posting
Account	Balance Sheet	Credit		
21000-OMN-5000-01-01	Due to Access Anywhere LLC			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
22000-OMN-5000-01-01	Due to NewTel Europe			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
22500-OMN-5000-01-01	Due to IFS			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
22600-OMN-5000-01-01	Due to ChoicerTel			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
22650-OMN-5000-01-01	Due to Emergent			
Due to Emergent				
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		

23000-OMN-5000-01-01	Accrued Expenses			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23050-OMN-5000-01-01	Accrued interest			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23100-OMN-5000-01-01	Sales Tax Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23200-OMN-5000-01-01	Wages Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23300-OMN-5000-01-01	Deductions Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23400-OMN-5000-01-01	Federal Payroll Taxes Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23500-OMN-5000-01-01	FUTA Tax Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23600-OMN-5000-01-01	State Payroll Taxes Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23700-OMN-5000-01-01	SUTA Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23800-OMN-5000-01-01	Local Payroll Taxes Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
23900-OMN-5000-01-01	Income Taxes Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
24000-OMN-5000-01-01	Other Taxes Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
24100-OMN-5000-01-01	Employee Benefits Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
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Account	Description	General Ledger
Alias		

Category	Posting Type	Active Account
Type	Typical Balance	

24200-OMN-5000-01-01	Current Portion Long-Term Debt	
Other Current Liabilities		Yes Posting
Account	Balance Sheet	Credit
24400-OMN-5000-01-01	Customer Deposits	
Other Current Liabilities		Yes Posting

Account	Balance Sheet	Credit		
24500-OMN-5000-01-01	Contracts Payable			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
24700-OMN-5000-01-01	RFC Loan			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
24800-OMN-5000-01-01	Other Current Liabilities			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
24900-OMN-5000-01-01	Suspense-Clearing Account			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25000-OCO-5000-01-01	New Access Federal			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25000-OIA-5000-01-01	New Access Federal			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25000-OMN-5000-01-01	New Access Federal			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25000-OMT-5000-01-01	New Access Federal			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25000-OND-5000-01-01	New Access Federal			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25000-OOR-5000-01-01	New Access Federal			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25000-OWA-5000-01-01	New Access Federal			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25100-OCO-5000-01-01	New Access State			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25100-OIA-5000-01-01	New Access State			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25100-OMN-5000-01-01	New Access State			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25100-OMT-5000-01-01	New Access State			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25100-OND-5000-01-01	New Access State			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25100-OOR-5000-01-01	New Access State			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25100-OWA-5000-01-01	New Access State			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25200-OCO-5000-01-01	New Access Local			
Other Current Liabilities			Yes	Posting

Account	Balance Sheet	Credit		
25200-01A-5000-01-01	New Access Local			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25200-0MN-5000-01-01	New Access Local			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25200-0MT-5000-01-01	New Access Local			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25200-0ND-5000-01-01	New Access Local			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25200-0OR-5000-01-01	New Access Local			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
25200-0WA-5000-01-01	New Access Local			
Other Current Liabilities			Yes	Posting
Account	Balance Sheet	Credit		
27000-0MN-5000-01-01	OMN			
Long-Term Debt			Yes	Posting
Account	Balance Sheet	Credit		
27100-0MN-5000-01-01	Contracts Payable-Noncurrent			
Long-Term Debt			Yes	Posting
Account	Balance Sheet	Credit		
27400-0MN-5000-01-01	Other Long-Term Liabilities			
Long-Term Debt			Yes	Posting
Account	Balance Sheet	Credit		
39003-0MN-5000-01-01	Common Stock			
Common Stock			Yes	Posting
Account	Balance Sheet	Credit		
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ACCOUNTS LIST

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Account	Description
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Category	Posting Type	Active	Account
Type		Typical Balance	

39004-0MN-5000-01-01	Paid-in Capital		
Additional Paid-in Capital - Common		Yes	Posting
Account	Balance Sheet	Credit	
39005-0MN-5000-01-01	Retained Earnings		
Retained Earnings		Yes	Posting
Account	Balance Sheet	Credit	
39006-0MN-5000-01-01	Member's Contribution		
Additional Paid-in Capital - Common		Yes	Posting
Account	Balance Sheet	Credit	
39007-0MN-5000-01-01	Member's Draw		
Additional Paid-in Capital - Common		Yes	Posting
Account	Balance Sheet	Credit	
40000-0CO-5000-01-01	Original Income		

Sales			Yes	Posting
Account	Profit and Loss	Debit		
40000-OIA-5000-01-01	Original Income			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40000-OMN-5000-01-01	Original Income			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40000-OMT-5000-01-01	Original Income			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40000-OND-5000-01-01	ORIGINAL INCOME			
Sales			Yes	Posting
Account	Balance Sheet	Debit		
40000-OOR-5000-01-01	Original Income			
Sales			Yes	Posting
Account	Profit and Loss	Debit		
40000-OWA-5000-01-01	Original Income			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40001-OCO-5000-01-01	Residence Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40001-OIA-5000-01-01	Residence Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40001-OMN-5000-01-01	Residence Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40001-OMT-5000-01-01	Residence Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40001-OND-5000-01-01	Residence Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40001-OOR-5000-01-01	Residence Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40001-OWA-5000-01-01	Residence Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40002-OCO-5000-01-01	Select Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40002-OIA-5000-01-01	Select Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40002-OMN-5000-01-01	Select Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40002-OMT-5000-01-01	Select Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40002-OND-5000-01-01	Select Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40002-OOR-5000-01-01	Select Choice			

Sales			Yes	Posting
Account	Profit and Loss	Credit		
40002-OWA-5000-01-01	Select Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40003-OCO-5000-01-01	Caller ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40003-OIA-5000-01-01	Caller ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40003-OMN-5000-01-01	Caller ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40003-OMT-5000-01-01	Caller ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40003-OND-5000-01-01	Caller ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40003-ORR-5000-01-01	Caller ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
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Account	Description			
Alias				
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Category		Active	Account	
Type	Posting Type	Typical Balance		
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40003-OWA-5000-01-01	Caller ID			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		
40004-OCO-5000-01-01	Voice Messaging			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		
40004-OIA-5000-01-01	Voice Messaging			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		
40004-OMN-5000-01-01	Voice Messaging			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		
40004-OMT-5000-01-01	Voice Messaging			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		
40004-OND-5000-01-01	Voice Messaging			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		
40004-ORR-5000-01-01	Voice Messaging			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		

40004-OWA-5000-01-01	Voice Messaging		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40005-OCO-5000-01-01	Extended Area Service		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40005-OIA-5000-01-01	Extended Area Service		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40005-OMN-5000-01-01	Extended Area Service		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40005-OMT-5000-01-01	Extended Area Service		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40005-OND-5000-01-01	Extended Area Service		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40005-OOR-5000-01-01	Extended Area Service		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40005-OWA-5000-01-01	Extended Area Service		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40006-OCO-5000-01-01	Call Waiting		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40006-OIA-5000-01-01	Call Waiting		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40006-OMN-5000-01-01	Call Waiting		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40006-OMT-5000-01-01	Call Waiting		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40006-OND-5000-01-01	Call Waiting		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40006-OOR-5000-01-01	Call Waiting		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40006-OWA-5000-01-01	Call Waiting		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40007-OCO-5000-01-01	Wire Works		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40007-OIA-5000-01-01	Wire Works		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40007-OMN-5000-01-01	Wire Works		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40007-OMT-5000-01-01	Wire Works		Yes	Posting
Sales				
Account	Profit and Loss	Credit		

40007-OND-5000-01-01	Wire Works		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40007-0OR-5000-01-01	Wire Works		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40007-0WA-5000-01-01	Wire Works		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40008-0CO-5000-01-01	Additional Line Residence Flat		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40008-0IA-5000-01-01	Additional Line Residence Flat		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
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General Ledger

Account	Description			
Alias				
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Category		Active	Account	
Type	Posting Type	Typical Balance		
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40008-0MN-5000-01-01	Additional Line Residence Flat			
Sales		Yes	Posting	
Account	Profit and Loss	Credit		
40008-0MT-5000-01-01	Additional Line Residence Flat		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40008-0ND-5000-01-01	Additional Line Residence Flat		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40008-0OR-5000-01-01	Additional Line Residence Flat		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40008-0WA-5000-01-01	Additional Line Residence Flat		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40009-0CO-5000-01-01	Call Waiting ID		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40009-0IA-5000-01-01	Call Waiting ID		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40009-0MN-5000-01-01	Call Waiting ID		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40009-0MT-5000-01-01	Call Waiting ID		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40009-0ND-5000-01-01	Call Waiting ID		Yes	Posting
Sales				

Account	Profit and Loss	Credit		
40009-00R-5000-01-01	Call Waiting ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40009-0WA-5000-01-01	Call Waiting ID			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40010-0CO-5000-01-01	Select Choice Additional Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40010-0IA-5000-01-01	Select Choice Additional Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40010-0MN-5000-01-01	Select Choice Additional Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40010-0MT-5000-01-01	Select Choice Additional Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40010-0ND-5000-01-01	Select Choice Additional Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40010-0OR-5000-01-01	Select Choice Additional Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40010-0WA-5000-01-01	Select Choice Additional Line			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40011-0CO-5000-01-01	Toll Restriction			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40011-0IA-5000-01-01	Toll Restriction			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40011-0MN-5000-01-01	Toll Restriction			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40011-0MT-5000-01-01	Toll Restriction			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40011-0ND-5000-01-01	Toll Restriction			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40011-0OR-5000-01-01	Toll Restriction			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40011-0WA-5000-01-01	Toll Restriction			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40012-0CO-5000-01-01	Value Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40012-0IA-5000-01-01	Value Choice			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40012-0MN-5000-01-01	Value Choice			
Sales			Yes	Posting

Account	Profit and Loss	Credit	
40012-OMT-5000-01-01	Value Choice		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40012-OND-5000-01-01	Value Choice		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
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Category		Active	Account
Type	Posting Type	Typical Balance	

40012-00R-5000-01-01	Value Choice		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40012-OWA-5000-01-01	Value Choice		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40013-OCO-5000-01-01	Pay Per Use		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40013-OIA-5000-01-01	Pay Per Use		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40013-OMN-5000-01-01	Pay Per Use		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40013-OMT-5000-01-01	Pay Per Use		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40013-OND-5000-01-01	Pay Per Use		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40013-00R-5000-01-01	Pay Per Use		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40013-OWA-5000-01-01	Pay Per Use		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40014-OCO-5000-01-01	Federal Access Charge		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40014-OIA-5000-01-01	Federal Access Charge		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40014-OMN-5000-01-01	Federal Access Charge		
Sales		Yes	Posting
Account	Profit and Loss	Credit	
40014-OMT-5000-01-01	Federal Access Charge		

Sales			Yes	Posting
Account	Profit and Loss	Credit		
40014-OND-5000-01-01	Federal Access Charge			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40014-ORR-5000-01-01	Federal Access Charge			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40014-OWA-5000-01-01	Federal Access Charge			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40015-OCO-5000-01-01	Universal Service			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40015-OIA-5000-01-01	Universal Service			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40015-OMN-5000-01-01	Universal Service			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40015-OMT-5000-01-01	Universal Service			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40015-OND-5000-01-01	Universal Service			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40015-ORR-5000-01-01	Universal Service			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40015-OWA-5000-01-01	Universal Service			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40016-OMT-5000-01-01	Tap (Life) Credit - Federal			
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40017-OIA-5000-01-01	Telephone Assistance Plan - State	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40017-OMN-5000-01-01	Telephone Assistance Plan - State	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40017-OMT-5000-01-01	Telephone Assistance Plan - State	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40017-OND-5000-01-01	Telephone Assistance Plan - State	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40017-ORR-5000-01-01	Telephone Assistance Plan - State	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40017-OWA-5000-01-01	Telephone Assistance Plan - State	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40018-OCO-5000-01-01	Telephone Assistance Plan - Federal	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
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Account Alias	Description			
Category Type	Posting Type	Typical Balance	Active	Account
40018-OIA-5000-01-01	Telephone Assistance Plan - Federal	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40018-OMN-5000-01-01	Telephone Assistance Plan - Federal	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40018-OMT-5000-01-01	Telephone Assistance Plan - Federal	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40018-OND-5000-01-01	Telephone Assistance Plan - Federal	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40018-OOR-5000-01-01	Telephone Assistance Plan - Federal	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40018-OWA-5000-01-01	Telephone Assistance Plan - Federal	Credit		
Sales			Yes	Posting
Account	Profit and Loss	Credit		
40019-OCO-5000-01-01	Late fee Charges		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40019-OIA-5000-01-01	Late fee Charges		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40019-OMN-5000-01-01	Late fee Charges		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40019-OMT-5000-01-01	Late fee Charges		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40019-OND-5000-01-01	Late fee Charges		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40019-OOR-5000-01-01	Late fee Charges		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40019-OWA-5000-01-01	Late fee Charges		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40020-OCO-5000-01-01	New Access Zero LD Fee		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40020-OIA-5000-01-01	New Access Zero LD Fee		Yes	Posting
Sales				
Account	Profit and Loss	Credit		

40020-OMN-5000-01-01	New Access Zero LD Fee		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40020-OMT-5000-01-01	New Access Zero LD Fee		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40020-OND-5000-01-01	New Access Zero LD Fee		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40020-COR-5000-01-01	New Access Zero LD Fee		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40020-GWA-5000-01-01	New Access Zero LD Fee		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40021-OCO-5000-01-01	Suspension Fees		Yes	Posting
Other Income				
Account	Profit and Loss	Credit		
40021-OIA-5000-01-01	Suspension Fees		Yes	Posting
Other Income				
Account	Profit and Loss	Credit		
40021-OMN-5000-01-01	Suspension Fees		Yes	Posting
Other Income				
Account	Profit and Loss	Credit		
40021-OMT-5000-01-01	Suspension Fees		Yes	Posting
Other Income				
Account	Profit and Loss	Credit		
40021-OND-5000-01-01	Suspension Fees		Yes	Posting
Other Income				
Account	Profit and Loss	Credit		
40021-ORR-5000-01-01	Suspension Fees		Yes	Posting
Other Income				
Account	Profit and Loss	Credit		
40021-GWA-5000-01-01	Suspension Fees		Yes	Posting
Other Income				
Account	Profit and Loss	Credit		
40022-OCO-5000-01-01	New Access Choice Platinum		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40022-OIA-5000-01-01	New Access Choice Platinum		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40022-OMN-5000-01-01	New Access Choice Platinum		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40022-OMT-5000-01-01	New Access Choice Platinum		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
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Category Type	Posting Type	Typical Balance	Active	Account
40022-OND-5000-01-01	New Access Choice	Platinum	Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40022-ODR-5000-01-01	New Access Choice	Platinum	Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40022-OWA-5000-01-01	New Access Choice	Platinum	Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40100-OCO-5000-01-01	Miscellaneous		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40100-OIA-5000-01-01	Miscellaneous		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40100-OMN-5000-01-01	Miscellaneous		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40100-OMT-5000-01-01	Miscellaneous		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40100-OND-5000-01-01	Miscellaneous		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40100-ODR-5000-01-01	Miscellaneous		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40100-OWA-5000-01-01	Miscellaneous		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40200-OMN-5000-01-01	Fees and Professional Services		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40400-OMN-5000-01-01	Interest Income		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40450-OMN-5000-01-01	Other Income		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40500-OCO-5000-02-01	New Access LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40500-OIA-5000-02-01	New Access LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40500-OMN-5000-02-01	New Access LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40500-OMT-5000-02-01	New Access LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40500-OND-5000-02-01	New Access LD		Yes	Posting
Sales				

Account	Profit and Loss	Credit		
40500-00R-5000-02-01	New Access LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40500-0WA-5000-02-01	New Access LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40600-0CO-5000-02-01	Pay Per Use LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40600-0MN-5000-02-01	Pay Per Use LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40600-0MT-5000-02-01	Pay Per Use LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40600-0ND-5000-02-01	Pay Per Use LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40600-0OR-5000-02-01	Pay Per Use LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
40600-0WA-5000-02-01	Pay Per Use LD		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
45400-0MN-5000-01-01	Finance Charge Income		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
45500-0MN-5000-01-01	Shipping Charges Reimbursed		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
46000-0MN-5000-01-01	Sales Returns and Allowances		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
49000-0MN-5000-01-01	Sales Discounts		Yes	Posting
Sales				
Account	Profit and Loss	Credit		
50001-0CO-5000-01-01	Residence Line		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
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Category		Active	Account	
Type	Posting Type	Typical Balance		

50001-0IA-5000-01-01	Residence Line			
Cost of Goods Sold		Yes	Posting	
Account	Profit and Loss	Debit		
50001-0MN-5000-01-01	Residence Line			

Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50001-OMT-5000-01-01	Residence Line			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50001-OND-5000-01-01	Residence Line			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50001-ORR-5000-01-01	Residence Line			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50001-OWA-5000-01-01	Residence Line			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50002-OCO-5000-01-01	Select Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50002-OIA-5000-01-01	Select Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50002-OMN-5000-01-01	Select Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50002-OMT-5000-01-01	Select Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50002-OND-5000-01-01	Select Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50002-ORR-5000-01-01	Select Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50002-OWA-5000-01-01	Select Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50003-OCO-5000-01-01	Caller ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50003-OIA-5000-01-01	Caller ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50003-OMN-5000-01-01	Caller ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50003-OMT-5000-01-01	Caller ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50003-OND-5000-01-01	Caller ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50003-ORR-5000-01-01	Caller ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50003-OWA-5000-01-01	Caller ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50004-OCO-5000-01-01	Voice Messaging			

Cost of Goods Sold	Profit and Loss	Debit	Yes	Posting
Account	Voice Messaging			
50004-0IA-5000-01-01			Yes	Posting
Cost of Goods Sold	Profit and Loss	Debit		
Account	Voice Messaging		Yes	Posting
50004-OMN-5000-01-01				
Cost of Goods Sold	Profit and Loss	Debit	Yes	Posting
Account	Voice Messaging			
50004-OMT-5000-01-01			Yes	Posting
Cost of Goods Sold	Profit and Loss	Debit		
Account	Voice Messaging		Yes	Posting
50004-OND-5000-01-01				
Cost of Goods Sold	Profit and Loss	Debit	Yes	Posting
Account	Voice Messaging			
50004-0OR-5000-01-01			Yes	Posting
Cost of Goods Sold	Profit and Loss	Debit		
Account	Voice Messaging		Yes	Posting
50004-OWA-5000-01-01				
Cost of Goods Sold	Profit and Loss	Debit	Yes	Posting
Account	Extended Area Service			
50005-OCO-5000-01-01			Yes	Posting
Cost of Goods Sold	Profit and Loss	Debit		
Account	Extended Area Service		Yes	Posting
50005-0IA-5000-01-01				
Cost of Goods Sold	Profit and Loss	Debit	Yes	Posting
Account	Extended Area Service			
50005-OMN-5000-01-01			Yes	Posting
Cost of Goods Sold	Profit and Loss	Debit		
Account	Extended Area Service		Yes	Posting
50005-OMT-5000-01-01				
Cost of Goods Sold	Profit and Loss	Debit	Yes	Posting
Account				
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Category	Posting Type	Active	Account
Type		Typical Balance	
50005-OND-5000-01-01	Extended Area Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50005-0OR-5000-01-01	Extended Area Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50005-OWA-5000-01-01	Extended Area Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50006-OCO-5000-01-01	Call Waiting		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	

50006-01A-5000-01-01	Call Waiting			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50006-0MN-5000-01-01	Call Waiting			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50006-0MT-5000-01-01	Call Waiting			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50006-0ND-5000-01-01	Call Waiting			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50006-0OR-5000-01-01	Call Waiting			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50006-0WA-5000-01-01	Call Waiting			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50007-0CO-5000-01-01	Wire Works			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50007-01A-5000-01-01	Wire Works			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50007-0MN-5000-01-01	Wire Works			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50007-0MT-5000-01-01	Wire Works			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50007-0ND-5000-01-01	Wire Works			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50007-0OR-5000-01-01	Wire Works			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50007-0WA-5000-01-01	Wire Works			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50008-0CO-5000-01-01	Additional Line Residence Flat			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50008-01A-5000-01-01	Additional Line Residence Flat			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50008-0MN-5000-01-01	Additional Line Residence Flat			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50008-0MT-5000-01-01	Additional Line Residence Flat			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50008-0ND-5000-01-01	Additional Line Residence Flat			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50008-0OR-5000-01-01	Additional Line Residence Flat			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		

50008-OWA-5000-01-01	Additional Line Residence Flat			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50009-OCO-5000-01-01	Call Waiting ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50009-OIA-5000-01-01	Call Waiting ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50009-OMN-5000-01-01	Call Waiting ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50009-OMT-5000-01-01	Call Waiting ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50009-OND-5000-01-01	Call Waiting ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50009-ORR-5000-01-01	Call Waiting ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50009-OWA-5000-01-01	Call Waiting ID			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
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Category	Active	Account
Type	Posting Type	Typical Balance
50010-OCO-5000-01-01	Select Choice Additional Line	
Cost of Goods Sold		Yes Posting
Account	Profit and Loss Debit	
50010-OIA-5000-01-01	Select Choice Additional Line	
Cost of Goods Sold		Yes Posting
Account	Profit and Loss Debit	
50010-OMN-5000-01-01	Select Choice Additional Line	
Cost of Goods Sold		Yes Posting
Account	Profit and Loss Debit	
50010-OMT-5000-01-01	Select Choice Additional Line	
Cost of Goods Sold		Yes Posting
Account	Profit and Loss Debit	
50010-OND-5000-01-01	Select Choice Additional Line	
Cost of Goods Sold		Yes Posting
Account	Profit and Loss Debit	
50010-ORR-5000-01-01	Select Choice Additional Line	
Cost of Goods Sold		Yes Posting
Account	Profit and Loss Debit	
50010-OWA-5000-01-01	Select Choice Additional Line	
Cost of Goods Sold		Yes Posting

Account	Profit and Loss	Debit		
50011-OCO-5000-01-01	Toll Restriction			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50011-OIA-5000-01-01	Toll Restriction			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50011-OMN-5000-01-01	Toll Restriction			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50011-OMT-5000-01-01	Toll Restriction			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50011-OND-5000-01-01	Toll Restriction			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50011-OOR-5000-01-01	Toll Restriction			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50011-OWA-5000-01-01	Toll Restriction			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50012-OCO-5000-01-01	Value Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50012-OIA-5000-01-01	Value Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50012-OMN-5000-01-01	Value Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50012-OMT-5000-01-01	Value Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50012-OND-5000-01-01	Value Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50012-OOR-5000-01-01	Value Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50012-OWA-5000-01-01	Value Choice			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50013-OCO-5000-01-01	Pay Per Use			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50013-OIA-5000-01-01	Pay Per Use			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50013-OMN-5000-01-01	Pay Per Use			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50013-OMT-5000-01-01	Pay Per Use			
Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50013-OND-5000-01-01	Pay Per Use			
Cost of Goods Sold			Yes	Posting

Account	Profit and Loss	Debit	
50013-00R-5000-01-01	Pay Per Use		
Cost of Goods Sold			Yes Posting
Account	Profit and Loss	Debit	
50013-0WA-5000-01-01	Pay Per Use		
Cost of Goods Sold			Yes Posting
Account	Profit and Loss	Debit	
50014-0CO-5000-01-01	Federal Access Charge		
Cost of Goods Sold			Yes Posting
Account	Profit and Loss	Debit	
50014-0IA-5000-01-01	Federal Access Charge		
Cost of Goods Sold			Yes Posting
Account	Profit and Loss	Debit	
50014-0MN-5000-01-01	Federal Access Charge		
Cost of Goods Sold			Yes Posting
Account	Profit and Loss	Debit	
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Account	Description		
Alias			

Category		Active	Account
Type	Posting Type	Typical Balance	

50014-0MT-5000-01-01	Federal Access Charge		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50014-0ND-5000-01-01	Federal Access Charge		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50014-0OR-5000-01-01	Federal Access Charge		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50014-0WA-5000-01-01	Federal Access Charge		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50015-0CO-5000-01-01	Universal Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50015-0IA-5000-01-01	Universal Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50015-0MN-5000-01-01	Universal Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50015-0MT-5000-01-01	Universal Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50015-0ND-5000-01-01	Universal Service		
Cost of Goods Sold		Yes	Posting
Account	Profit and Loss	Debit	
50015-0OR-5000-01-01	Universal Service		

Cost of Goods Sold			Yes	Posting
Account	Profit and Loss	Debit		
50015-OWA-5000-01-01	Universal Service		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50100-OCO-5000-01-01	Miscellaneous		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50100-OIA-5000-01-01	Miscellaneous		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50100-OMN-5000-01-01	Miscellaneous		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50100-OMT-5000-01-01	Miscellaneous		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50100-OND-5000-01-01	Miscellaneous		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50100-0OR-5000-01-01	Miscellaneous		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50100-OWA-5000-01-01	Miscellaneous		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-OCO-5000-02-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-OIA-5000-02-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-OMN-5000-02-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-OMT-5000-02-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-OND-5000-02-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-0OR-5000-01-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-0OR-5000-02-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
50500-OWA-5000-02-01	Sprint Wholesale		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
58000-OMN-5000-01-01	Customer In Home Repair-COS		Yes	Posting
Cost of Goods Sold				
Account	Profit and Loss	Debit		
60050-OMN-7000-01-01	Switching (CTC) charges		Yes	Posting
Administrative Expense				
Account	Profit and Loss	Debit		
60050-OTX-7000-01-01	Switching (CTC) charges			

SWITCH CHARGE

Selling Expense			Yes	Posting
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Account	Profit and Loss	Debit		
60055-CMT-7000-01-01	Switching (CTC) charges			

Administrative Expense			Yes	Posting
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Account	Profit and Loss	Debit		
60060-OWA-7000-01-01	Switching (CTC) charges			

Administrative Expense			Yes	Posting
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Account	Profit and Loss	Debit		
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ACCOUNTS LIST

User ID: jmocol

General Ledger

Account	Description
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Alias

Category		Active	Account
Type	Posting Type	Typical Balance	

60065-OCO-7000-01-01	Switching (CTC) charges		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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60065-OJA-7000-01-01	Switch Charge		
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Selling Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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60065-OND-7000-01-01	Switching (CTC) charges		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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60065-ORR-7000-01-01	Switching (CTC) charges		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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60100-OMN-5000-01-01	Advertising Expense		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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60500-OMN-5000-01-01	Amortization Expense		
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Amortization of Intangible Assets		Yes	Posting
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Account	Profit and Loss	Debit	
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60550-OMN-5000-01-01	Amortization - Software		
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Amortization of Intangible Assets		Yes	Posting
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Account	Balance Sheet	Debit	
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60560-OMN-5000-01-01	Amortization - Deferred Financing		
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Amortization of Intangible Assets		Yes	Posting
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Account	Balance Sheet	Debit	
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61000-OMN-5000-01-01	Auto Expenses		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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61500-OMN-5000-01-01	Bad Debt Expense		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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62000-OMN-5000-01-01	Bank Charges		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit	
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62100-OMN-5000-01-01	Bill Processing Costs		
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Administrative Expense		Yes	Posting
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Account	Profit and Loss	Debit		
62200-OMN-5000-01-01	CLEC fee/income			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
62500-OMN-5000-01-01	Cash Over and Short			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
63000-OMN-5000-01-01	Charitable Contributions Exp			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
63500-OMN-5000-01-01	Commissions and Fees Exp			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
63575-OMN-5000-01-01	Consulting Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
64000-OMN-5000-01-01	Depreciation Expense			
Depreciation Expense			Yes	Posting
Account	Profit and Loss	Debit		
64500-OMN-5000-01-01	Dues and Subscriptions Exp			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
64505-OMN-5000-01-01	Education/Conference exp.			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
64700-OCO-5000-01-01	Entrance Costs - Colorado			
Entrance Costs - Col				
Selling Expense			Yes	Posting
Account	Profit and Loss	Debit		
64700-OVA-5000-01-01	Entrance Costs Virginia			
Administrative Expense			Yes	Posting
Account	Balance Sheet	Debit		
64700-OWI-5000-01-01	Entrance Cost- Wisconsin			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
65000-OMN-5000-01-01	Employee Benefit Programs Exp			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
65500-OMN-5000-01-01	Freight Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
66000-OMN-5000-01-01	Gifts Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
66300-OMN-5000-01-01	Health Insurance			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
66500-OMN-5000-01-01	Income Tax Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
67000-OMN-5000-01-01	Insurance Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
67500-OMN-5000-01-01	Interest Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
68000-OMN-5000-01-01	Laundry and Cleaning Exp			

Account	Description
Alias	

Category		Active	Account
Type	Posting Type	Typical Balance	
68500-OMN-5000-01-01	Legal and Professional Expense		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
69000-OMN-5000-01-01	Licenses Expense		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
69500-OMN-5000-01-01	Loss on NSF Checks		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
70000-OMN-5000-01-01	Maintenance Expense		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
70225-OMN-5000-01-01	External Marketing		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
70500-OMN-5000-01-01	Meals and Entertainment Exp		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
70550-OMN-5000-01-01	Moving expense		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
71000-OMN-5000-01-01	Office Expense		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
72000-OMN-5000-01-01	Payroll Tax Expense		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
72500-OMN-5000-01-01	Penalties and Fines Exp		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
73000-OMN-5000-01-01	Other Taxes		
Administrative Expense		Yes	Posting
Account	Profit and Loss	Debit	
73250-0IA-5000-01-01	Outside Collection Costs		
Other Expenses		Yes	Posting
Account	Profit and Loss	Debit	
73250-OMN-5000-01-01	Outside Collection Costs		
Other Expenses		Yes	Posting
Account	Profit and Loss	Debit	
73250-OMT-5000-01-01	Outside Collection Costs		
Other Expenses		Yes	Posting
Account	Profit and Loss	Debit	

73250-OWA-5000-01-01	Outside Collection Costs			
Other Expenses			Yes	Posting
Account	Profit and Loss	Debit		
73500-OMN-5000-01-01	Postage Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
73501-OMN-5000-01-01	Courier Service Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
74000-OMN-5000-01-01	Rent or Lease Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
75000-OMN-5000-01-01	Repairs Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
75500-OMN-5000-01-01	Supplies Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
76000-OMN-5000-01-01	Telephone Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
76500-OMN-5000-01-01	Travel Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
77000-OMN-5000-01-01	Salaries Expense			
Administrative Expense			Yes	Posting
Account	Profit and Loss	Debit		
77500-OMN-5000-01-01	Wages Expense			

Alias

Category	Posting Type	Active	Account
Type		Typical	Balance

Total Accounts:	493		
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